

**32B-2-302.5 Internal audits.**

- (1) In accordance with Title 63I, Chapter 5, Utah Internal Audit Act, the department shall conduct various types of auditing procedures determined by the commission through an internal audit division.
- (2)
  - (a) The commission shall appoint an internal audit director who shall serve at the pleasure of the commission.
  - (b) The internal audit director shall hire auditors in the division with the approval of the commission.
  - (c) The internal audit director may dismiss an auditor with the approval of the commission.
- (3) Notwithstanding Section 63I-5-301, the commission shall serve as the audit committee.
- (4) Subject to the other provisions of this section, the internal audit director shall have the powers and duties described in Section 63I-5-401 or any other duty prescribed by the chair of the commission. The internal audit director shall oversee and materially participate in internal audits conducted under this section.
- (5)
  - (a) Once an internal audit is completed, the internal audit director shall provide an internal audit report to the director, the chair of the commission, and the other commissioners.
  - (b) Within five business days of receipt of the internal audit, the director shall prepare a written response and deliver it to the chair of the commission and the other commissioners.
  - (c) Within five business days of receipt of the director's written response under Subsection (5)(b), the chair of the commission may prepare a separate response.
  - (d) Within 12 business days of the internal audit being given to the director, chair of the commission, and the other commissioners under Subsection (5)(a), the chair of the commission shall forward the audit and any response to:
    - (i) the governor;
    - (ii) the legislative auditor general; and
    - (iii) the Legislative Management Committee.
  - (e) Within 120 calendar days of an internal audit being completed, the commission shall prepare a report to the governor describing steps taken to implement the recommendations of the audit or a detailed explanation of why recommendations have not been implemented. The chair of the commission shall forward the report to:
    - (i) the legislative auditor general; and
    - (ii) the Legislative Management Committee.
  - (f) The chair of the commission shall make such other reports as the governor requests.

Enacted by Chapter 365, 2012 General Session